

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

IN RE:

CHAPTER 11

PELICAN REAL ESTATE, LLC

CASE NO.: 6:16-bk-03817-RAC

PELICAN PORTFOLIOS, LLC

CASE NO.: 6:16-bk-03820-RAC

PELICAN MANAGEMENT COMPANY, LLC

CASE NO.: 6:16-bk-03822-RAC

SMART MONEY SECURED INCOME
FUND, LLC

CASE NO.: 6:16-bk-03823-RAC

SMART MONEY SECURED INCOME FUND
MANAGER, LLC

CASE NO.: 6:16-bk-03825-RAC

TURNKEY INVESTMENT FUND, LLC

CASE NO.: 6:16-bk-03827-RAC

TURNKEY INVESTMENT FUND
MANAGER, LLC

CASE NO.: 6:16-bk-03828-RAC

ACCELERATED ASSET GROUP, LLC

CASE NO.: 6:16-bk-03829-RAC

SMFG, INC.

CASE NO.: 6:16-bk-03830-RAC

Debtors.

/

AMENDED CHAPTER 11 CASE MANAGEMENT SUMMARY

In compliance with Local Rule 2081-1(b), the debtors-in-possession, Pelican Real Estate, LLC (“Pelican Real Estate”), Pelican Portfolios, LLC (“Pelican Portfolios”), Pelican Management Company, LLC (“Pelican Management”), Smart Money Secured Income Fund, LLC (“SMSIF”), Smart Money Secured Income Fund Manager, LLC (“SMSIF Manager”), Turnkey Investment Fund, LLC (“Turnkey”), Turnkey Investment Fund Manager, LLC (“Turnkey Manager”), Accelerated Asset Group, LLC (“AAG”), and SMFG, Inc. d/b/a Smart Money Financial Group (“SMFG”) (collectively, the “Debtors”), file this Amended Chapter 11 Case Management Summary.

On June 8, 2016, each of the Debtors filed petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). Due to the interrelated nature of the Debtors’ respective businesses, and because the Debtors are seeking joint administration of their respective bankruptcy cases, this Case Management Summary will provide a summary of each of the Debtors’ businesses.

No trustee has been appointed. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under §§ 1107 and 1108 of the Bankruptcy Code.

I. Description of the Debtors’ Businesses

The Debtors own and operate three (3) investment funds: Smart Money Secured Income Fund (“Secured Income Fund”), Turnkey Investment Fund (“Turnkey Fund”), and Accelerated Asset Group Fund (“Accelerated Fund”) (collectively, the “Funds”). Secured Income Fund primarily invests in internet websites, energy-related assets and real estate related assets, such as residential rental properties and distressed debt secured by real property mortgages. Turnkey

Fund generally invests in energy-related assets, such as oil and gas projects. Accelerated Fund primarily invests in distressed debt.

A general description of each of the Debtors and their respective functions are listed below:

- a. *Pelican Real Estate LLC* was formed as a Florida limited liability company on June 5, 2014 for the purpose of holding rental properties that were held by Secured Income Fund but were underperforming. Pelican Real Estate continues to hold these properties.
- b. *Pelican Portfolios, LLC* was formed as a Florida limited liability company on June 5, 2014 for the purpose of holding promissory notes that were held by Secured Income Fund but were underperforming. Pelican Portfolios continues to hold these assets.
- c. *Pelican Management Company, LLC* was formed as a Florida limited liability company on June 5, 2014 to provide management, supervisory and accounting services to Pelican Real Estate and Pelican Portfolios.
- d. *Smart Money Secured Income Fund, LLC* was formed as a Nevada limited liability company on March 7, 2012. SMSIF is in the business of operating the Secured Income Fund.
- e. *Smart Money Secured Income Fund Manager, LLC* was formed as a Nevada limited liability company on March 7, 2012. SMSIF Manager serves as the manager of SMSIF and AAG.
- f. *Turnkey Investment Fund, LLC* was formed as a Nevada limited liability company on June 15, 2013. Turnkey is in the business of operating the Turnkey Fund.
- g. *Turnkey Investment Fund Manager, LLC* was formed as a Nevada limited liability company on June 15, 2013 to provide management, supervisory and accounting services to Turnkey Fund.
- h. *Accelerated Asset Group, LLC* was formed as a Washington limited liability company on February 22, 2011. AAG is in the business of operating the Accelerated Fund.
- i. *SMFG, Inc.* was formed as a Nevada corporation in December 2011, and generally does business as Smart Money Financial Group. SMFG serves as the manager of SMSIF Manager, Turnkey Manager, and Pelican Management.

II. Locations of the Debtors' Operations and whether Leased or Owned

The Debtors operate out of a leased office space located at 9633 Market Place, Suite #201, Lake Stevens, Washington 98258.

III. Reasons for filing Chapter 11

In early 2014, the Secured Income Fund and the Turnkey Fund partnered with an individual named Lin C. Shieh, a/k/a Tom Shieh (“Tom Shieh”) in an effort to expand their investments and client bases, among other things. Mr. Shieh’s role was to manage and grow website revenue.

Ultimately, however, the partnership with Mr. Shieh was unsuccessful and the parties decided to terminate the partnership. On June 10, 2015, Shieh, the Secured Income Fund, the Turnkey Fund, and various other parties executed a Closure Agreement (the “Closure Agreement”) officially terminating the partnership. Under the Closure Agreement, Mr. Shieh agreed to terminate his continued involvement in the Secured Income Fund and the Turnkey Fund, and also agreed not encourage any investor to leave the Secured Income Fund or the Turnkey Fund (the “Non-Solicitation Provision”). In exchange, the Debtors agreed to acquire Shieh’s interests in the Secured Income Fund and the Turnkey Fund for the amount of \$425,000, and the Secured Income Fund transferred its interest in assets relating to a company named Crimcheck Holdings, LLC to Mr. Shieh and/or an entity controlled by Mr. Shieh for his benefit (the “Asset Transfer”).

Prior to the partnership with Mr. Shieh, the Debtors had operated successfully for multiple years. The Funds historically had a very low investor turnover rate. Investors in the Funds generally committed their assets to the Funds for a minimum time period, during which the investor could not request a return of their investment, referred to as a “redemption request.”

And most investors continued to invest with the Funds well beyond that initial commitment period. For example, for 2013 and 2014, the Funds had a combined total of twenty-one (21) redemption requests from investors, all of which were promptly fulfilled.

However, following execution of the Closure Agreement and the Asset Transfer to Mr. Shieh, redemption requests increased significantly. From 2015 to March 2016, the Funds had a combined total of sixty-two (62) redemption requests. Of the approximately thirty (30) investors Mr. Shieh brought to Secured Income Fund, approximately twenty-seven (27), or ninety percent (90%), initiated redemption requests in 2015 or 2016. Based on the volume of redemption requests received from Mr. Shieh's business contacts, and the fact that many of them have retained the same legal counsel, the Debtors suspect that Mr. Shieh breached the Non-Solicitation Provision by encouraging investors to request redemptions. The Debtors filed these cases prior to the one-year anniversary of the Closure Agreement (June 10, 2016) in order to preserve any and all rights to challenge the Asset Transfer as a preferential transfer or otherwise.

Historically, the Debtors paid redemption requests from operating cash flow. However, the spike in redemption requests caused a liquidity crisis for the Debtors, who did not have the operating cash flow to fulfill all requests. The Debtors have repaid some of the investors requesting redemptions, but are unable to fulfill all such requests.

Other factors also contributed to the Debtors' current financial condition. For example, the precipitous drop in oil prices beginning in 2014 damaged the Debtors' businesses. Both the Secured Income Fund and the Turnkey Fund invested in energy-related assets, including oil and gas projects throughout the United States, and those projects have been negatively affected by the low oil price environment. Additionally, SMSIF invested in certain real estate investments which have generally underperformed expectations. For example, SMSIF purchased two pools

of distressed real estate assets, such as non-performing mortgages, and, to date, SMSIF has been unable to realize the returns and profits it expected.

Accordingly, the Debtors filed these Chapter 11 cases in order to stay litigation over the redemption requests, evaluate various options with respect to the redemptions requests, and pursue reorganization, liquidation or a combination of both in order to maximize the value of the Debtors for all parties in interest.

IV. Ownership Interests in Debtors and the Debtors' Officers.

The ownership and management of each of the Debtors are listed below.

- a. *Pelican Real Estate LLC* is owned by SMSIF and managed by Pelican Management.
- b. *Pelican Portfolios, LLC* is owned by SMSIF and managed by Pelican Management.
- c. *Pelican Management Company, LLC* is owned by SMSIF and managed by SMFG.
- d. *Smart Money Secured Income Fund, LLC* is owned by Ron Fossum, Sharon Fossum, and Jared Crapson, and managed by SMSIF Manager.
- e. *Smart Money Secured Income Fund Manager, LLC* is owned and managed by SMFG.
- f. *Turnkey Investment Fund, LLC* is owned by SMSIF and managed by Turnkey Manager.
- g. *Turnkey Investment Fund Manager, LLC* is owned by SMSIF and managed by SMFG.
- h. *Accelerated Asset Group, LLC* is owned by Ron Fossum, Sharon Fossum, and Jared Crapson, and managed by SMSIF Manager.
- i. *SMFG, Inc.* is owned by Ron Fossum, Sharon Fossum, and Jared Crapson. Mr. Fossum serves as SMFG's Treasurer. Ms. Fossum serves as SMFG's secretary. Mr. Crapson serves as SMFG's president.

V. The Debtors' Gross Annual Revenues

The Debtors' approximate gross annual revenues for 2015 and year-to-date 2016 are listed below.

- a. *Pelican Real Estate LLC.* Pelican Real Estate's 2015 gross revenue was approximately \$20,000, and year-to-date 2016 gross revenue is approximately \$60,000.
- b. *Pelican Portfolios, LLC.* Pelican Portfolios has no 2015 or 2016 gross revenue.
- c. *Pelican Management Company, LLC.* Pelican Management has no 2015 or 2016 gross revenue.
- d. *Smart Money Secured Income Fund, LLC.* SMSIF's 2015 gross revenue was approximately \$863,000, and its year-to-date 2016 gross revenue is approximately \$655,000.
- e. *Smart Money Secured Income Fund Manager, LLC.* Secured Income Fund Manager has no 2015 or 2016 gross revenue.
- f. *Turnkey Investment Fund, LLC..* Turnkey's 2015 gross revenue was approximately \$28,000, and it has no 2016 gross revenue.
- g. *Turnkey Investment Fund Manager, LLC.* TurnkeyManager has no 2015 or 2016 gross revenue.
- h. *Accelerated Asset Group, LLC.* AAG's 2015 gross revenue was approximately \$198,000, and its year-to-date 2016 gross revenue is approximately \$55,000.
- i. *SMFG, Inc.* SMFG's 2015 gross revenue was approximately \$46,000, and its year-to-date 2016 gross revenue is approximately \$8,000.

VI. Amounts owed to Various Creditors

As of the Petition Date, the Debtors primary secured creditors are the mortgage holders for the real properties owned by Secured Income Fund, which are estimated in the approximate amount of \$4-5 million.

The Debtors are not aware of any priority tax liabilities that are currently due and owing.

The Debtors' primary unsecured debts relate to two of the Funds – Secured Income Fund and Accelerated Fund. As of the Petition Date, Secured Income Fund owes investors approximately \$21 million of principal and interest, of which approximately \$5-6 million is to website joint venture partners. As of the Petition Date, Accelerated Fund owes investors approximately \$3.5 million of principal and interest.

VII. General Description and approximate value of the Debtor's Current and Fixed Assets.

The Debtors do not have current appraisals or valuations of many of their assets. The Debtors provide the following good-faith estimates of the value of their assets in accordance with the Court's requirements for the Case Management Summary. The Debtors estimate that Secured Income Fund's assets are worth approximately \$20-30 million. The Debtors estimate that Turnkey Fund's assets are worth approximately \$500,000-\$1,000,000. The Debtors estimate that AAG's assets are worth approximately \$3-5 million. The Debtors estimate that SMFG's assets are worth approximately \$25,000. The remaining Debtors have few assets, if any.

VIII. Number of employees and gross amounts of wages owed as of petition date.

As of the Petition Date, there were five (5) individuals involved in the Debtors' operations. The Debtors had three (3) employees (the "Employees"): Jared Crapson (CFO of SMFG); Debbie Reis (administrative assistant); and Ron Fossum Sr. (property manager/maintenance). For the current pay period beginning on June 1, 2016 and ending on June 16, 2016, the payment for which the Debtors would typically make on June 22, 2016, the Debtors will owe the Employees approximately \$6,500.

Jared Crapson may be considered an insider as he serves as president of SMFG, and a part-owner of SMFG, AAG and SMSIF. Mr. Crapson receives a monthly salary of approximately \$8,000. In 2015, Mr. Crapson received a total salary of \$98,000 plus minimal

benefits. Debbie Reis may be considered an insider as she is a sibling of Sharon Fossum, who is a part-owner of SMFG, AAG and SMSIF. Ms. Reis is paid \$15 per hour, and in 2015 received a total salary of \$29,600 plus minimal benefits. Ron Fossum Sr. may be considered an insider as he is the father of Ron Fossum, a part owner of SMFG, AAG, and SMSIF. Mr. Fossum Sr. receives a monthly salary of approximately \$2,000. In 2015, Mr. Fossum, Sr. received a total salary of \$24,000 plus minimal benefits,

The two other individuals involved in the Debtors' operations are Ron Fossum and his spouse, Sharon Fossum. Mr. Fossum has historically been paid distributions from the Debtors. Recently, those distributions have averaged between \$5,000 – 8,000 per month. In 2015, Mr. Fossum was paid the collective amount of approximately \$83,000 after accounting for reimbursements for business expenses. Although Ms. Fossum previously worked full-time at First American Title Company and received an annual salary of approximately \$75,000 including benefits, Ms. Fossum has worked for the Debtors full-time since 2006, and has not been paid a salary or regular distributions at any point during that time.

IX. Status of Debtor's Payroll and Sales Tax Obligations.

As of the Petition Date, the Debtors believe they are current on all payroll and sales tax obligations. The Debtors utilize an outsourced payroll vendor, ADP, to handle all payroll deductions.

X. Anticipated Emergency Relief to Be Requested within the First 14 days after the Petition Date.

The Debtors anticipate filing the following emergency motions:

- a. Motion for Joint Administration.
- b. Motion for Authority to Pay Prepetition Wages.

c. Motion to Authorize Debtor to Maintain Use of Pre-Petition Bank Accounts.

XI. The Debtor's Objectives.

The Debtors filed these Chapter 11 cases in order to stay litigation over the redemption requests, evaluate various options with respect to the redemptions requests, and pursue reorganization, liquidation or a combination of both in order to maximize the value of the Debtors for all parties in interest.

RESPECTFULLY SUBMITTED this 17th day of June 2016.

/s/ Andrew Layden

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Facsimile: (407) 841-0168

Proposed Counsel for the Debtors

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of **AMENDED CHAPTER 11 CASE MANAGEMENT SUMMARY**, together with all exhibits, has been filed with the Court using the CM/ECF System which will provide notice of such filing to all parties requesting such notice, and/or via U.S. First Class Postage Prepaid Mail to the following: Pelican Real Estate, LLC, 189 South Orange Ave., Suite 1650, Orlando, Florida 32801 (Debtor); the Secured Creditors of each of the above-captioned Debtors (attached hereto as **Exhibit "A"**); the 20 Largest Unsecured Creditors of each of the above-captioned Debtors (attached hereto as **Exhibit "B"**);

and the Office of the U.S. Trustee, George C. Young Federal Building, 400 West Washington Street, Suite 1100, Orlando, Florida 32801, on this 17th day of June, 2016.

/s/Andrew V. Layden

Andrew V. Layden, Esquire

EXHIBIT "A"
SECURED CREDITORS LIST

Case Nos. 16-3817; 16-3820; 16-3822;
16-3823; 16-3825; 16-3827; 16-3828;

16-3829; 16-3830

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Ocwen Loan
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Dallas, TX 75266

Reggie Anderson
415 15th St
Snohomish, WA 98290

EXHIBIT "B"

Label Matrix for local noticing
113A-6
Case 6:16-bk-03817-RAC
Middle District of Florida
Orlando
Wed Jun 15 14:58:00 EDT 2016

Internal Revenue Service
850 Trafalgar Court
Suite 200
Maitland, FL 32751-4168

United States Trustee - ORL +
Office of the United States Trustee
George C Young Federal Building
400 West Washington Street, Suite 1100
Orlando, FL 32801-2210

Andrew V Layden +
Baker & Hostetler LLP
Suntrust Center - Suite 2300
200 S. Orange Avenue
Orlando, FL 32801-3432

Pelican Real Estate, LLC
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Orlando, FL 32801-3260

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Centralized Insolvency Ops
PO Box 7346
Philadelphia, PA 19101-7346

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FL Dept. of Revenue
Bankruptcy Section
PO Box 6668
Tallahassee, FL 32314-6668

United States Trustee
c/o Jill E. Kelso, Trial Attorney
George C. Young Federal Bldg.
400 W. Washington St., Suite 1100
Orlando, FL 32801-2210

Jill E Kelso +
United States Trustee
400 W. Washington Street
Suite 1100
Orlando, FL 32801-2440

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Note: Entries with a '+' at the end of the name have an email address on file in CMCF

Note: Entries with a '-' at the end of the name have filed a claim in this case

	End of Label Matrix
Mailable recipients	9
Bypassed recipients	1
Total	10

EXHIBIT "B"

Label Matrix for local noticing
 113A-6
 Case 6:16-bk-03820-RAC
 Middle District of Florida
 Orlando
 Wed Jun 15 14:58:46 EDT 2016

Internal Revenue Service
 850 Trafalgar Court
 Suite 200
 Maitland, FL 32751-4168

Pelican Portfolios, LLC
 189 South Orange Avenue
 Suite 1650
 Orlando, FL 32801-3260

FL Dept. of Revenue
 Bankruptcy Section
 PO Box 6668
 Tallahassee, FL 32314-6668

Internal Revenue Service
 Centralized Insolvency Ops
 PO Box 7346
 Philadelphia, PA 19101-7346

United States Trustee - ORL +
 Office of the United States Trustee
 George C Young Federal Building
 400 West Washington Street, Suite 1100
 Orlando, FL 32801-2210

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 Baker & Hostetler LLP
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 Suntrust Center, Suite 2300
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Jill E Kelso +
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(u) Note: Entries with a '+' at the end of the name have an email address on file in CMIECF

Note: Entries with a '-' at the end of the name have filed a claim in this case

End of Label Matrix	
Mailable recipients	7
Bypassed recipients	1
Total	8

EXHIBIT "B"

Label Matrix for local noticing
113A-6
Case 6:16-bk-03822-RAC
Middle District of Florida
Orlando
Wed Jun 15 14:59:26 EDT 2016

Internal Revenue Service
850 Trafalgar Court
Suite 200
Maitland, FL 32751-4168

Pelican Management Company, LLC
189 South Orange Avenue
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FL Dept. of Revenue
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The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Note: Entries with a '+' at the end of the name have an email address on file in CMCF

End of Label Matrix	
Mailable recipients	7
Bypassed recipients	1
Total	8

Note: Entries with a '-' at the end of the name have filed a claim in this case

EXHIBIT "B"

Label Matrix for local noticing
113A-6
Case 6:16-bk-03823-RAC
Middle District of Florida
Orlando
Wed Jun 15 14:59:53 EDT 2016

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Suite 1100
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The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Hogan-Denlou LLC
address unavailable at this time

(u) Note: Entries with a '+' at the end of the name have an email address on file in CMECF

Note: Entries with a '-' at the end of the name have filed a claim in this case

End of Label Matrix	23
Mailable recipients	2
Bypassed recipients	2
Total	25

EXHIBIT "B"

Label Matrix for local noticing
113A-6
Case 6:16-bk-03825-RAC
Middle District of Florida
Orlando
Wed Jun 15 15:00:33 EDT 2016

Washington State Dept. of
Revenue - Executive Office
PO Box 47450
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Smart Money Secured Income Fund Manager, LLC
9633 Market Place
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Internal Revenue Service
Centralized Insolvency Ops
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Philadelphia, PA 19101-7346

United States Trustee - ORL +
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The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Note: Entries with a '+' at the end of the name have an email address on file in CMBCF

End of Label Matrix

Mailable recipients 6

Bypassed recipients 1

Total 7

Note: Entries with a '-' at the end of the name have filed a claim in this case

EXHIBIT "B"

Label Matrix for local noticing
 113A-6
 Case 6:16-bk-03827-RAC
 Middle District of Florida
 Orlando
 Wed Jun 15 15:01:02 EDT 2016

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 Lake Stevens, WA 98258

Jeremy and Jenny Jensen
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John Schwarzchild
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Justin Hanson
 NONE ON FILE

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Mike Horm
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Performance Assets Fund
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Pojen Lin
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William Lee
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EXHIBIT "B"

(u) Note: Entries with a '+' at the end of the
name have an email address on file in CMCF

End of Label Matrix	
Mailable recipients	24
Bypassed recipients	1
Total	25

Note: Entries with a '-' at the end of the
name have filed a claim in this case

EXHIBIT "B"

Label Matrix for local noticing
113A-6
Case 6:16-bk-03828-RAC
Middle District of Florida
Orlando
Wed Jun 15 15:01:32 EDT 2016

Nevada Dept of Revenue
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Building B
Suite 200
Mesquite, NV 89027-3120

United States Trustee
Jill E Kelso
400 W. Washington St. Suite 1100
Orlando, FL 32801-2210

Jill E Kelso +
United States Trustee
400 W. Washington Street
Suite 1100
Orlando, FL 32801-2440

Internal Revenue Service
Centralized Insolvency Ops
PO Box 7346
Philadelphia, PA 19101-7346

United States Trustee - ORL +
Office of the United States Trustee
George C Young Federal Building
400 West Washington Street, Suite 1100
Orlando, FL 32801-2210

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Note: Entries with a '+' at the end of the name have an email address on file in CMCF

End of Label Matrix	
Mailable recipients	7
Bypassed recipients	1
Total	8

Note: Entries with a '-' at the end of the name have filed a claim in this case

EXHIBIT "B"

Label Matrix for local noticing 113A-6 Case 6:16-bk-03829-RAC Middle District of Florida Orlando Wed Jun 15 15:02:01 EDT 2016	Accelerated Asset Group, LLC PO Box 2477 Snohomish, WA 98291-2477	ANDERSON GAA KAA Ventures LLC 5719A 123rd Ave SE Snohomish, WA 98290-5539
Alan Orcutt 11709 47th Dr NE Marysville, WA 98271-8505	Brian Fouts PO Box 662 Fall City, WA 98024-0662	Dennis Hogan Denlou, LLC PO Box 616 Snohomish, WA 98291-0616
FOLKSON SMBF Holdings, LLC 43 Rosemont Blvd White Plains, NY 10607-1428	Gene Tyler Gene Tyler Investments LLC 3230 Emerald Lane SW Olympia, WA 98512-7517	HORM McHorm Investments LLC 1308 117th Dr SE Lake Stevens, WA 98258-8559
Jacob Fouts 5542 Glenmore Dr. SE Olympia, WA 98501-4900	Jeanne Unger 27023 229th Pl SE Maple Valley, WA 98038-7947	Jessica Allgier JRA INTERESTS LLC 5719A 123rd Ave SE Snohomish, WA 98290-5539
Jim Hayes 308 Military Rd E Tacoma, WA 98445-1247	Justin Hanson 412 Avenida Victoria #3 San Clemente, CA 92672-5458	KATHRYN LEATY LLC 3702 206th Pl SW Lynnwood, WA 98036-9363
Kevin Davenport 6439 Shady Lane Rd SE Lacey, WA 98503-2922	Loren Bolinger 13300 Bothell Evt Hwy 6113 Mill Creek, WA 98012-5312	Lynette Smith 11028 69th St. NE Lake Stevens, WA 98258-2047
STIMMEL - EMSTIMMEL LLC 5228 156th St SE Mill Creek, WA 98012-4726	Smart Money Secured Income Fund, LLC 9633 Market Place Lake Stevens, WA 98258-7944	Tom Duncan 4115 41st Loop SE Olympia, WA 98501-6224
Washington State Dept. of Revenue - Executive Office PO Box 47450 Olympia, WA 98504-7450	United States Trustee - ORL + Office of the United States Trustee George C Young Federal Building 400 West Washington Street, Suite 1100 Orlando, FL 32801-2210	Elizabeth A Green + Baker & Hostetler LLP 200 S Orange Ave Suntrust Center, Suite 2300 Orlando, FL 32801-3432
Jill E Kelso + United States Trustee 400 W. Washington Street Suite 1100 Orlando, FL 32801-2440		

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EXHIBIT "B"

(u) Note: Entries with a '+' at the end of the
name have an email address on file in CMWCF

End of Label Matrix	
Mailable recipients	24
Bypassed recipients	1
Total	25

Note: Entries with a '-' at the end of the
name have filed a claim in this case

EXHIBIT "B"

Label Matrix for local noticing
 113A-6
 Case 6:16-bk-03830-RAC
 Middle District of Florida
 Orlando
 Wed Jun 15 15:02:24 EDT 2016

ISOOutsource
 19119 North Creek Pkwy
 Suite 200
 Bothell, WA 98011-8023

SMFG, Inc.
 9633 Market Place
 Suite 201
 Lake Stevens, WA 98258-7944

Internal Revenue Service
 Centralized Insolvency Ops
 PO Box 7346
 Philadelphia, PA 19101-7346

Dell Business Credit
 PO Box 6275
 Carol Stream, IL 60197-6275

Moss Adams
 2707 Colby Avenue
 Suite 801
 Everett, WA 98201-3565

NAP Management, Inc.
 7525 SE 24th
 Suite 315
 Mercer Island, WA 98040-2300

Washington State Dept. of
 Revenue - Executive Office
 PO Box 47450
 Olympia, WA 98504-7450

United States Trustee - ORL +
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 George C Young Federal Building
 400 West Washington Street, Suite 1100
 Orlando, FL 32801-2210

Elizabeth A Green +
 Baker & Hostetler LLP
 200 S Orange Ave
 Suntrust Center, Suite 2300
 Orlando, FL 32801-3432

Jill E Kelso +
 United States Trustee
 400 W. Washington Street
 Suite 1100
 Orlando, FL 32801-2440

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Note: Entries with a '+' at the end of the name have an email address on file in CMCF

	End of Label Matrix
Mailable recipients	10
Bypassed recipients	1
Total	11

Note: Entries with a '-' at the end of the name have filed a claim in this case